

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**17 Garfield
0377 Jordan Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	389,092.78	380,369.62	0.00	8,723.16	0.00	0.00
221X Improvement of Instruction Services	19,749.14	19,749.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	33,690.06	33,690.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	28,645.41	28,645.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,914.29	4,521.00	22,393.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	81,564.43	73,031.55	0.00	8,532.88	0.00	0.00
27XX Student Transportation Services	16,019.41	16,019.41	0.00	0.00	0.00	0.00
31XX Food Services	54,972.13	50,816.13	0.00	4,156.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,798.98	3,798.98	XXXXXXXXXX	0.00	0.00	0.00
Totals	654,446.63	610,641.30	22,393.29	21,412.04	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	654,446.63					
Line A	Preliminary Indirect Cost Rate [C divided by B] 22,393.29/610,641.30		3.67%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 2.75%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**17 Garfield
0378 Garfield County H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	343,772.43	335,049.27	0.00	8,723.16	0.00	0.00
221X Improvement of Instruction Services	19,393.13	19,393.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	40,849.76	40,849.76	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	62,246.30	62,246.30	0.00	0.00	0.00	0.00
25XX Support Services - Business	27,395.04	4,521.00	22,874.04	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	151,359.07	126,335.00	0.00	25,024.07	0.00	0.00
27XX Student Transportation Services	114,358.60	114,358.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	57,817.40	57,817.40	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,372.13	3,372.13	XXXXXXXXXX	0.00	0.00	0.00
Totals	820,563.86	763,942.59	22,874.04	33,747.23	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	820,563.86					
Line A	Preliminary Indirect Cost Rate [C divided by B] 22,874.04/763,942.59		2.99%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 2.08%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

17 Garfield
0380 Big Dry Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	30,321.98	30,321.98	0.00	0.00	0.00	0.00
21XX Support Services - Students	87.51	87.51	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,027.32	2,027.32	0.00	0.00	0.00	0.00
222X Educational Media Services	509.00	509.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,807.08	6,807.08	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,538.71	6,538.71	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,973.25	3,973.25	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	980.37	980.37	XXXXXXXXXX	0.00	0.00	0.00
Totals	51,245.22	51,245.22	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	51,245.22					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/51,245.22		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**17 Garfield
0382 Van Norman Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	45,361.59	45,361.59	0.00	0.00	0.00	0.00
222X Educational Media Services	129.90	129.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,102.18	5,102.18	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,737.51	1,737.51	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,792.41	6,792.41	0.00	0.00	0.00	0.00
27XX Student Transportation Services	31,786.44	31,786.44	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,764.00	1,764.00	XXXXXXXXXX	0.00	0.00	0.00
Totals	92,674.03	92,674.03	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	92,674.03					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/92,674.03		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

17 Garfield
0385 Pine Grove Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	23,407.40	23,407.40	0.00	0.00	0.00	0.00
222X Educational Media Services	541.00	541.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,513.61	5,513.61	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	546.91	0.00	0.00	546.91	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,095.83	2,095.83	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,639.06	3,639.06	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	980.37	980.37	XXXXXXXXXX	0.00	0.00	0.00
Totals	36,724.18	36,177.27	0.00	546.91	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	36,724.18					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/36,177.27		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**17 Garfield
0386 Kester Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	18,005.81	18,005.81	0.00	0.00	0.00	0.00
222X Educational Media Services	599.80	599.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,282.46	3,282.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,922.77	0.00	2,922.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,109.10	2,109.10	0.00	0.00	0.00	0.00
27XX Student Transportation Services	70.00	70.00	0.00	0.00	0.00	0.00
Totals	26,989.94	24,067.17	2,922.77	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	26,989.94					
Line A	Preliminary Indirect Cost Rate [C divided by B] 2,922.77/24,067.17		12.14%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

17 Garfield
0387 Cohagen Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	55,361.00	55,361.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,337.65	3,337.65	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,281.00	4,281.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	48,413.00	21,463.00	0.00	26,950.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,745.00	2,745.00	XXXXXXXXXX	0.00	0.00	0.00
Totals	114,137.65	87,187.65	0.00	26,950.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	114,137.65					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/87,187.65		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

17 Garfield
0388 Benzien Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	23,995.31	23,995.31	0.00	0.00	0.00	0.00
222X Educational Media Services	866.00	866.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,055.82	3,055.82	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,789.79	3,789.79	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,103.50	2,103.50	0.00	0.00	0.00	0.00
28XX Support Services - Central	64.72	64.72	0.00	0.00	0.00	0.00
Totals	33,875.14	33,875.14	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	33,875.14					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/33,875.14		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**17 Garfield
0392 Sand Springs Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	23,879.72	23,879.72	0.00	0.00	0.00	0.00
222X Educational Media Services	636.00	636.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,161.15	6,161.15	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,825.37	5,825.37	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,964.00	2,964.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	980.37	980.37	XXXXXXXXXX	0.00	0.00	0.00
Totals	40,446.61	40,446.61	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	40,446.61					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/40,446.61		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

17 Garfield
0394 Ross Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	22,988.02	22,988.02	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	627.00	627.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,677.60	4,677.60	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,665.87	5,665.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	724.50	724.50	0.00	0.00	0.00	0.00
Totals	34,682.99	34,682.99	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	34,682.99					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/34,682.99		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.